

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE
NASHVILLE DIVISION**

In re:) Chapter 11
THREE AMINOS, LLC,) Case No. 3:23-bk-02202
Debtor.) Hon. Charles M. Walker

**THE DEADLINE FOR FILING A TIMELY RESPONSE IS: October 2, 2023
IF A RESPONSE IS TIMELY FILED, THE HEARING WILL BE: October 18, 2023, at 11:00 a.m.,
Courtroom Two, Second Floor, Customs House, 701 Broadway, Nashville, Tennessee, 37203**

**NOTICE OF APPLICATION TO EMPLOY SMITH ACCOUNTING SERVICES, LLC
AS TAX RETURN PREPARER**

The above-captioned debtor (the “Debtor”) has asked the Court for the following relief: *Application to Employ Smith Accounting Services, LLC as Tax Return Preparer*, a copy of which is attached hereto.

YOUR RIGHTS MAY BE AFFECTED. If you do not want the court to enter the attached order, or if you want the court to consider your views on the order, then on or before **October 2, 2023**, you or your attorney must:

1. File with the court your written response or objection explaining your position. **PLEASE NOTE: THE BANKRUPTCY COURT FOR THE MIDDLE DISTRICT OF TENNESSEE REQUIRES ELECTRONIC FILING. ANY RESPONSE OR OBJECTIONS YOU WISH TO FILE MUST BE SUBMITTED ELECTRONICALLY. TO FILE ELECTRONICALLY, YOU OR YOUR ATTORNEY MUST GO TO THE COURT WEBSITE AND FOLLOW THE INSTRUCTIONS AT <https://ecf.tnmb.uscourts.gov>.**

If you need assistance with Electronic Filing you may call the Bankruptcy Court at (615) 736-5584. You may also visit the Bankruptcy Court in person at: 701 Broadway, 1st Floor, Nashville, TN (Monday – Friday, 8:00 a.m. – 4:00 p.m.).

2. Your response must state the deadline for filing responses, the date of the scheduled hearing, and the motion to which you are responding.

3. If a response is filed before the deadline stated above, the hearing will be held at the time and place indicated above. **THERE WILL BE NO FURTHER NOTICE OF THE HEARING DATE.** You may check whether a timely response has been filed viewing the case on the Court's web site at <www.tnmb.uscourts.gov>.

If you or your attorney do not take these steps, the Court may decide that you do not oppose the relief sought in the motion and may enter an order granting that relief.

Date: September 11, 2023

Respectfully Submitted:

/s/ Austin L. McMullen

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Attorneys for Debtor

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on the 11th day of September, 2023, the foregoing document was automatically served via the Court's electronic filing system to those parties registered to receive electronic filings in this case and by U.S. Mail, postage pre-paid, to the attached mailing list.

/s/ Austin L. McMullen

Austin L. McMullen

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AMEREX, PROTHIONE, LLC
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In re:) Chapter 11
THREE AMINOS, LLC,) Case No. 3:23-bk-02202
Debtor.) Hon. Charles M. Walker

**APPLICATION FOR ORDER OF EMPLOYMENT
OF SMITH ACCOUNTING SERVICES, LLC AS TAX RETURN PREPARER**

The above-captioned debtor (the “Debtor”) seeks entry of an order, substantially in the form attached hereto as Exhibit A, to approve the employment of Smith Accounting Services, LLC as tax return preparer for the Debtor pursuant to 11 U.S.C. § 327 and Bankruptcy Rule 2014 and as grounds for this Application would show unto the Court as follows:

Jurisdiction and Venue

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334.
2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The bases for the relief requested herein are § 327(a) of title 11 of the United States Code, (the “Bankruptcy Code”) and Bankruptcy Rule 2014.

Background

4. On June 21, 2023 (the “Petition Date”), the Debtor filed a voluntary petition for relief under Chapter 11, Subchapter V of the Bankruptcy Code. The Debtor is operating its business as debtor in possession pursuant to §§ 1107(a), 1108 and 1184 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in this Chapter 11 case, and no committees have been appointed or designated at this time.

Basis for Relief

5. The Debtor desires to employ Smith Accounting Services, LLC as tax return preparer for the Debtor in this Chapter 11 case.

6. John Smith, Manager and Member of Smith Accounting Services, LLC is a licensed Certified Public Accounting and has experience that will benefit the Debtor and that the Debtor needs during the pendency of this case.

7. In the continuance of Debtor's business and the pending Chapter 11 case, it will be necessary for various professional services to be rendered for which it is necessary to retain the services of Smith Accounting Services, LLC. These services include:

- a. Preparation of tax returns; and
- d. Performing other services as needed in this Chapter 11 case.

8. To the best of the Debtor's knowledge, and as evidenced by the attached declaration of John Smith, no accountant of Smith Accounting Services, LLC holds or represents an interest adverse to this estate and all members are "disinterested" persons under the Bankruptcy Code. Further, no accountant of Smith Accounting Services, LLC has any connection with the U.S. Trustee and any person employed in the office of the U.S. Trustee.

9. The Debtor proposes to compensate Smith Accounting Services, LLC for the services of its accountants according to their hourly rates as those rates may from time to time be adjusted during the pendency of this Chapter 11 case.

WHEREFORE, the Debtor requests that the Court enter the attached proposed order approving the employment of Smith Accounting Services, LLC pursuant to Title 11, Section 327 of the United States Code and Bankruptcy Rule 2014 as tax return preparer for the Debtor in this case under the terms and conditions provided in this Application.

Respectfully Submitted:

/s/ Austin L. McMullen

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ORDER APPROVING EMPLOYMENT OF SMITH ACCOUNTING SERVICES, LLC

This came before the Court upon the Application of the Debtor requesting authority to employ Smith Accounting Services, LLC as tax return preparer for the Debtor. It appearing to the satisfaction of the Court that notice of the Application was provided pursuant to Local Rule 9013-1 on August 22, 2023, and that there were no objections to the Application or that any objection has been withdrawn or overruled, and, accordingly, the Application should be granted, it is

ORDERED as follows:

a) The Debtor is hereby authorized to retain Smith Accounting Services, LLC as tax return preparer for the Debtor in the above Chapter 11 case pursuant to Bankruptcy Code Section 327 and Bankruptcy Rule 2014, under the terms and conditions set forth in the Application. This authorization shall be effective as of the date of the filing of the Debtor's Chapter 11 petition on June 21, 2023.

b) No funds may be applied to post-petition fees or expenses absent entry of an order approving the fees and expenses to be paid.

This Order Was Signed And Entered Electronically as Indicated At The Top Of The First Page

APPROVED FOR ENTRY:

/s/ Austin L. McMullen

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